

Refund permit number (call card line 3): _____

Legal name: _____

Doing business as: _____

Claim period: Earliest invoice date: _____ Last invoice date: _____

Complete both columns for multiple claim or fuel types. Use additional sheets, if necessary. Enter the two-digit claim type number corresponding to the type of claim(s). See instructions.

1. Two-digit claim type number (call card line 8) 1a. _____ 1b. _____
2. Three-digit fuel type number (call card line 9) 2a. _____ 2b. _____
3. Base quantity in whole gallons or tons (call card line 10) 3a. _____ 3b. _____
4. Percentage (call card line 11) 4a. _____ % 4b. _____ %
5. Total gallons claimed for refund 5a. _____ 5b. _____
6. Tax rate for fuel type 6a. _____ 6b. _____
7. Tax paid on gallons claimed 7a. _____ 7b. _____
8. Net cost of fuel (call card line 15) 8a. _____ 8b. _____
9. Iowa sales tax 9a. _____ 9b. _____
10. Net refund per fuel/claim type (call card line 16) 10a. _____ 10b. _____
11. Total refund claimed (call card line 18) 11. _____

Tax rate per gallon

Fuel type number	Fuel type	7/1/16 to 6/30/17	7/1/17 to 6/30/18	7/1/18 to 6/30/19	7/1/19 to 6/30/20	Beginning 7/1/20
054	Liquefied Petroleum Gas (LPG)	\$0.300	\$0.300	\$0.300	\$0.300	\$0.300
065	Gasoline	\$0.307	\$0.305	\$0.307	\$0.305	\$0.300
079	Ethanol Blended Gasoline E-85	\$0.290	\$0.290	\$0.290	\$0.290	-
123	Alcohol	\$0.290	\$0.290	\$0.290	\$0.290	\$0.240
124	Ethanol Blended Gasoline E-10 to E-14	\$0.290	\$0.290	\$0.290	\$0.290	\$0.300
125	Aviation Gasoline	\$0.080	\$0.080	\$0.080	\$0.080	\$0.080
129	Ethanol Blended Gasoline E-15 or Higher	-	-	-	-	\$0.240
130	Aviation Jet	\$0.050	\$0.050	\$0.050	\$0.050	\$0.050
169	Diesel (including biodiesel B-10 and lower)	\$0.325	\$0.325	\$0.325	\$0.325	\$0.325
179	Biodiesel B-11 or Higher	\$0.295	\$0.295	\$0.295	\$0.295	\$0.301
224	Compressed Natural Gas (CNG)	\$0.310	\$0.310	\$0.310	\$0.310	\$0.310

Instructions

This worksheet is intended to assist you in filing for motor fuel or special fuel tax refunds by telephone. It is recommended that you have a completed copy on hand each time you file a claim by telephone. You should also refer to form 90-214 Call Card Glossary and Supplementary Instructions while completing the worksheet. If you have an active fuel tax refund permit number and cannot locate your copy of 90-214 Call Card Glossary and Supplementary Instructions, it is available upon request by calling 515-281-3114 or emailing idr@iowa.gov. You may file your claim by dialing 800-200-2293. A separate claim is required for invoices dated before and after July 1 of any year.

Refund permit: Enter the refund permit number associated with the claim type.

Claim period: Earliest invoice date and last invoice date - Enter the date in 6-digit numeric format MMDDYY.

Example: April 15, 2020, is 041520.

Note: Claims must be filed within three years of the invoice date once the \$60 minimum in refunds has been accumulated.

Line 1: Two-digit claim type number - Enter the two-digit number corresponding to the type of claim(s) you are filing. Claim type numbers are:

- 21 Agricultural Production
- 31 Federal Government
- 32 State Government
- 33 Other Political Subdivision
- 34 Urban Transit System
- 35 Regional Transit System
- 36 Native American
- 41 Contract Carrier
- 51 Commercial Fisher
- 52 Home Heating
- 53 Extract/Process Natural Deposits
- 54 Denaturing Alcohol
- 61 Reefer
- 62 Pumping Dry Product
- 63 Pumping Wet Product
- 64 Idling
- 65 Power Takeoff
- 66 Off Road
- 67 Export of Tax Paid Fuel
- 68 Ready Mix
- 69 Solid Waste

Refund agent claim type numbers are:

- 71 Reefer
- 72 Pumping Dry Product
- 73 Pumping Wet Product
- 74 Idling
- 75 Power Takeoff

Important: The second two digits of your permit number usually reflect the two-digit number which should be used.

Example: 733000000 would be claim type 33.

Exception: If the second two digits of your permit number are 60, then claim type numbers 61 through 69 apply to you, depending on which category you applied for. If the second two digits of your permit number are 70, then claim type numbers 71 through 75 apply to you.

Line 2: Three-digit fuel type number - Enter the three-digit number corresponding to the fuel type(s) represented in your claim. Refer to the worksheet table entitled Tax Rate per Gallon.

Line 3: Base quantity in whole gallons or tons - The "base quantity" is the number of gallons or tons that is used as the foundation for calculating the refund amount. Report as whole gallons or tons without decimals. For claim type 65, report only the fuel being placed in the motor vehicle supply tank. For claim type 64, use Iowa taxable gallons from the IFTA report.

Line 4: Percentage - If you are filing claim types 41, 68, or 69, you will be asked for a percentage over the telephone. State your percentage in decimal form. Report thirty percent (30.00%) as "three zero point zero zero," not "point three zero," or "thirty" when calling your claim.

If you are filing claim type 64 or 74, enter the percentage of idle gallons for all purposes to total gallons consumed for all purposes.

If you are filing claim type 65 or 75 claim, enter the percentage of gallons used to run the power takeoff (non-propulsion gallons) to total gallons consumed for all purposes. See item 13 of form 90-214 Call Card Glossary and Supplementary Instructions for an explanation of "total gallons consumed for all purposes."

If you are filing claim type 62 or 72, enter 30.00%.

If you are filing claim type 63 or 73 and the fuel type is gasoline, diesel, or biodiesel, enter 0.05%.

If you are filing claim type 63 or 73 and the fuel type is liquefied petroleum gas, enter 0.10%.

All other claim types enter 100.00%.

You will be asked for the net refund by fuel/claim type and the total refund claimed.

Line 5: Total gallons claimed for refund - Multiply line 3 by line 4.

Line 6: Tax rate for fuel type - Enter the corresponding tax rate for the period claimed. Refer to the Tax Rate Table per Fuel Type at the bottom of the Iowa Fuel Tax Refund Worksheet.

Line 7: Tax paid on gallons claimed - Multiply line 5 by line 6.

Line 8: Net cost of fuel - The net cost of fuel equals the total cost for the number of gallons claimed for refund, less the Iowa fuel tax included in the total cost. The net cost of fuel includes all federal taxes. If, for example, you claimed 1,000 gallons of diesel (including biodiesel B-10 or lower) for a tax period between March 1, 2020 and June 30, 2020, and your average cost per gallon was \$3.00, then the tax rate would be \$0.325 (refer to the Tax Rate Table per Gallon at the bottom of the Iowa Fuel Tax Refund Worksheet), and the net cost of fuel would equal \$2,675 which is calculated as follows:

$(\$3.00 - \$0.325) \times 1000 = \$2,675$.

Subtract the tax rate per gallon from the cost per gallon and multiply by the number of gallons claimed for refund.

Note: The average cost per gallon is calculated by adding all the individual costs of each invoice (gallons x price) and dividing it by the number of gallons. It is different than the average price per gallon which would be calculated by adding all the individual prices together and dividing it by the number of prices. Please use the average cost per gallon and not the average price per gallon in these calculations.

Line 9: Iowa sales tax - This line is not applicable to claim types 21, 31, 32, 33, 34, 35, 36, 54, and 67. Generally, for all other claim types enter 6% (.06) of the amount on line 8. In some instances, however, a specific sales tax exemption relating to the use of the fuel may apply. If sales tax due exceeds the fuel tax refund, do not file your claim.

Line 10: Net refund per fuel/claim type - To compute the net refund for each fuel or claim type, subtract line 9 from line 7.

Line 11: Total refund claimed - Enter the sum of the amounts on line 10 for both columns.

Note: After reporting the total refund claimed, the operator will ask you two questions:

"Do you have additional fuel or claim types to report?" Answer "yes" if you have additional information to report, and if that information is for the same invoice dates. Answer "no" if you have nothing further to report, or if the invoice dates are different.

If you answer "yes" to the question above, the operator will take the additional information from you. You will complete the call and receive a reference number.

If you answer "no" to the question above, you will receive a reference number. Once you have received the reference number, you will be asked: "Do you wish to perform any other Iowa tax transactions?" Answer "yes" if you have additional invoice dates. Answer "no" if you have completed the filing of your claim.

Questions:

Phone: 515-281-3114 or 800-367-3388

Email: IDRMotorFuel@iowa.gov